

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

_____)	
In re:)	Case No. 12-12020 (MG)
)	
RESIDENTIAL CAPITAL, LLC, <u>et al.</u> ,)	Chapter 11
)	
Debtors.)	Jointly Administered
-----)	

**ORDER GRANTING DEBTORS' FOURTEENTH OMNIBUS OBJECTION TO
CLAIMS (NO LIABILITY – BOOKS AND RECORDS TAX CLAIMS)**

Upon the fourteenth omnibus claims objection, dated July 3, 2013 (the “Fourteenth Omnibus Claims Objection”),¹ of Residential Capital, LLC and its affiliated debtors in the above-referenced Chapter 11 Cases, as debtors and debtors in possession (collectively, the “Debtors”), seeking entry of an order, pursuant to section 502(b) of title 11 of the United States Code (the “Bankruptcy Code”), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure, and this Court’s order approving procedures for the filing of omnibus objections to proofs of claim [Docket No. 3294] (the “Procedures Order”), disallowing and expunging the No Liability Tax Claims on the grounds that each No Liability Tax Claim represents a tax obligation for which the Debtors have no liability, all as more fully described in the Fourteenth Omnibus Claims Objection; and it appearing that this Court has jurisdiction to consider the Fourteenth Omnibus Claims Objection pursuant to 28 U.S.C. §§ 157 and 1334; and consideration of the Fourteenth Omnibus Claims Objection and the relief requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the Fourteenth Omnibus Claims Objection having been

¹ Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the Debtors’ Fourteenth Omnibus Claims Objection.

provided, and it appearing that no other or further notice need be provided; and upon consideration of the Fourteenth Omnibus Claims Objection and the Declaration of Deanna Horst in Support of Debtors' Fourteenth Omnibus Objection to Claims (No Liability – Books and Records Tax Claims), annexed to the Objection as Exhibit 1; and the Court having found and determined that the relief sought in the Fourteenth Omnibus Claims Objection is in the best interests of the Debtors, their estates, creditors, and all parties in interest and that the legal and factual bases set forth in the Fourteenth Omnibus Claims Objection establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is

ORDERED that the relief requested in the Fourteenth Omnibus Claims Objection is granted to the extent provided herein; and it is further

ORDERED that, each No Liability Tax Claim listed on Exhibit A annexed hereto is hereby disallowed and expunged as indicated on Exhibit A; and it is further

ORDERED that Kurtzman Carson Consultants LLC, the Debtors' claims and noticing agent, is authorized and directed to expunge from the claims register the No Liability Tax Claims identified on the schedule annexed as Exhibit A hereto pursuant to this Order; and it is further

ORDERED that the Debtors are authorized and empowered to take all actions as may be necessary and appropriate to implement the terms of this Order; and it is further

ORDERED that notice of the Fourteenth Omnibus Claims Objection, as provided therein, shall be deemed good and sufficient notice of such objection, and the requirements of Bankruptcy Rule 3007(a), the Case Management Procedures entered on May 23, 2012 [Docket No. 141], the Procedures Order, and the Local Bankruptcy Rules of this Court are satisfied by such notice; and it is further

ORDERED that this Order has no res judicata, estoppel, or other effect on the validity, allowance, or disallowance of any claim not listed on Exhibit A annexed to this Order, and the Debtors' and all party in interest's rights to object on any basis are expressly reserved with respect to any such claim not listed on Exhibit A annexed hereto, and any claim that is listed on Exhibit A to the extent this Court grants any claimant leave to amend its No Liability Tax Claim under section 502(d) of the Bankruptcy Code; and it is further

ORDERED that this Order shall be a final order with respect to each of the No Liability Tax Claims identified on Exhibit A, annexed hereto, as if each such No Liability Tax Claim had been individually objected to; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to this Order.

SO ORDERED:

Dated: September 4, 2013
New York, New York

/s/Martin Glenn
MARTIN GLENN
United States Bankruptcy Judge

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

FOURTEENTH OMNIBUS OBJECTION - NO LIABILITY - BOOKS AND RECORDS CLAIMS (NON-BORROWER CLAIMS)

	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number	Reason for Disallowance
1	TREASURER OF CITY OF CHESAPEAKE 306 CEDAR RD CHESAPEAKE, VA 23322	779	09/27/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$44.76 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.
2	Treasurer, City of Detroit, Property Tax Unit City of Detroit Law Department 660 Woodward Avenue, Suite 1650 Detroit, MI 48226	2490	11/07/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$2,243.07 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Funding Company, LLC	12-12019	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.
3	Treasurer, City of Detroit, Property Tax Unit City of Detroit Law Department 660 Woodward Avenue, Suite 1650 Detroit, MI 48226	2498	11/07/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$1,990.27 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.
4	Treasurer, City of Detroit, Property Tax Unit City of Detroit Law Department 660 Woodward Avenue, Suite 1650 Detroit, MI 48226	2489	11/07/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$1,573.71 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Funding Company, LLC	12-12019	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.
5	Treasurer, City of Detroit, Property Tax Unit City of Detroit Law Department 660 Woodward Avenue, Suite 1650 Detroit, MI 48226	2491	11/07/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$1,429.54 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Funding Company, LLC	12-12019	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.
6	Treasurer, City of Detroit, Property Tax Unit City of Detroit Law Department 660 Woodward Avenue, Suite 1650 Detroit, MI 48226	2493	11/07/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$2,573.74 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Funding Company, LLC	12-12019	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.

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	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number	Reason for Disallowance
7	Treasurer, City of Detroit, Property Tax Unit City of Detroit Law Department 660 Woodward Avenue, Suite 1650 Detroit, MI 48226	2494	11/07/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$2,169.78 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Funding Company, LLC	12-12019	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.
8	Treasurer, City of Detroit, Property Tax Unit City of Detroit Law Department 660 Woodward Avenue, Suite 1650 Detroit, MI 48226	2495	11/07/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$1,266.23 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Funding Company, LLC	12-12019	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.
9	Treasurer, City of Detroit, Property Tax Unit City of Detroit Law Department 660 Woodward Avenue, Suite 1650 Detroit, MI 48226	2503	11/07/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$2,437.23 Secured \$0.00 Priority \$0.00 General Unsecured	Homecomings Financial, LLC	12-12042	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.
10	Treasurer, City of Detroit, Property Tax Unit City of Detroit Law Department 660 Woodward Avenue, Suite 1650 Detroit, MI 48226	2504	11/07/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$909.47 Secured \$0.00 Priority \$0.00 General Unsecured	Homecomings Financial, LLC	12-12042	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.
11	Treasurer, City of Detroit, Property Tax Unit City of Detroit Law Department 660 Woodward Avenue, Suite 1650 Detroit, MI 48226	2505	11/07/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$1,989.30 Secured \$0.00 Priority \$0.00 General Unsecured	Homecomings Financial, LLC	12-12042	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.
12	Treasurer, City of Detroit, Property Tax Unit City of Detroit Law Department 660 Woodward Avenue, Suite 1650 Detroit, MI 48226	2506	11/07/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$1,967.26 Secured \$0.00 Priority \$0.00 General Unsecured	Homecomings Financial, LLC	12-12042	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.

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	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number	Reason for Disallowance
13	Treasurer, City of Detroit, Property Tax Unit City of Detroit Law Department 660 Woodward Avenue, Suite 1650 Detroit, MI 48226	2507	11/07/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$641.96 Secured \$0.00 Priority \$0.00 General Unsecured	Homecomings Financial, LLC	12-12042	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.
14	Treasurer, City of Detroit, Property Tax Unit City of Detroit Law Department 660 Woodward Avenue, Suite 1650 Detroit, MI 48226	2508	11/07/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$577.69 Secured \$0.00 Priority \$0.00 General Unsecured	Homecomings Financial, LLC	12-12042	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.
15	Treasurer, City of Detroit, Property Tax Unit City of Detroit Law Department 660 Woodward Avenue, Suite 1650 Detroit, MI 48226	2510	11/07/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$1,056.51 Secured \$0.00 Priority \$0.00 General Unsecured	Homecomings Financial, LLC	12-12042	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.
16	Treasurer, City of Detroit, Property Tax Unit City of Detroit Law Department 660 Woodward Avenue, Suite 1650 Detroit, MI 48226	2511	11/07/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$1,272.06 Secured \$0.00 Priority \$0.00 General Unsecured	Homecomings Financial, LLC	12-12042	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.
17	Treasurer, City of Detroit, Property Tax Unit City of Detroit Law Department 660 Woodward Avenue, Suite 1650 Detroit, MI 48226	2513	11/07/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$1,481.63 Secured \$0.00 Priority \$0.00 General Unsecured	Homecomings Financial, LLC	12-12042	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.
18	Treasurer, City of Detroit, Property Tax Unit City of Detroit Law Department 660 Woodward Avenue, Suite 1650 Detroit, MI 48226	2485	11/07/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$3,200.61 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Funding Company, LLC	12-12019	Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

FOURTEENTH OMNIBUS OBJECTION - NO LIABILITY - BOOKS AND RECORDS CLAIMS (NON-BORROWER CLAIMS)

	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number	Reason for Disallowance
19	Treasurer, City of Detroit, Property Tax Unit City of Detroit Law Department 660 Woodward Avenue, Suite 1650 Detroit, MI 48226	2488	11/07/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$1,220.98 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Funding Company, LLC	12-12019	Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.
20	Treasurer, City of Detroit, Property Tax Unit City of Detroit Law Department 660 Woodward Avenue, Suite 1650 Detroit, MI 48226	2497	11/07/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$2,205.16 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.
21	Treasurer, City of Detroit, Property Tax Unit City of Detroit Law Department 660 Woodward Avenue, Suite 1650 Detroit, MI 48226	2499	11/07/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$46.70 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.
22	Treasurer, City of Detroit, Property Tax Unit City of Detroit Law Department 660 Woodward Avenue, Suite 1650 Detroit, MI 48226	2500	11/07/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$1,560.82 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.
23	Treasurer, City of Detroit, Property Tax Unit City of Detroit Law Department 660 Woodward Avenue, Suite 1650 Detroit, MI 48226	2501	11/07/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$2,237.94 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.
24	Treasurer, City of Detroit, Property Tax Unit City of Detroit Law Department 660 Woodward Avenue, Suite 1650 Detroit, MI 48226	2502	11/07/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$2,562.50 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.

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FOURTEENTH OMNIBUS OBJECTION - NO LIABILITY - BOOKS AND RECORDS CLAIMS (NON-BORROWER CLAIMS)

	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number	Reason for Disallowance
25	Treasurer, City of Detroit, Property Tax Unit City of Detroit Law Department 660 Woodward Avenue, Suite 1650 Detroit, MI 48226	2486	11/07/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$1,345.18 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Funding Company, LLC	12-12019	Unpaid taxes cited within the Proof of Claim were for a period of time after the loan paid off or after the Real Estate Owned (REO) was sold.
26	Treasurer, City of Detroit, Property Tax Unit City of Detroit Law Department 660 Woodward Avenue, Suite 1650 Detroit, MI 48226	2487	11/07/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$1,802.57 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Funding Company, LLC	12-12019	Unpaid taxes cited within the Proof of Claim were for a period of time after the loan paid off or after the Real Estate Owned (REO) was sold.
27	Treasurer, City of Detroit, Property Tax Unit City of Detroit Law Department 660 Woodward Avenue, Suite 1650 Detroit, MI 48226	2492	11/07/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$1,277.41 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Funding Company, LLC	12-12019	Unpaid taxes cited within the Proof of Claim were for a period of time after the loan paid off or after the Real Estate Owned (REO) was sold.
28	Treasurer, City of Detroit, Property Tax Unit City of Detroit Law Department 660 Woodward Avenue, Suite 1650 Detroit, MI 48226	2512	11/07/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$1,337.74 Secured \$0.00 Priority \$0.00 General Unsecured	Homecomings Financial, LLC	12-12042	Unpaid taxes cited within the Proof of Claim were for a period of time after the loan paid off or after the Real Estate Owned (REO) was sold.
29	UNION TOWNSHIP UNION 103 S SECOND ST DIANE REIGLE TAX COLLECTOR LEWISBURG, PA 17837	1493	10/22/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$1,394.09 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020	Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.
30	VENTURA COUNTY TAX COLLECTOR ATTN BANKRUPTCY 800 S VICTORIA AVE VENTURA, CA 93009-1290	6213	11/30/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$375.83 Priority \$0.00 General Unsecured	GMAC Mortgage USA Corporation	12-12031	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.

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FOURTEENTH OMNIBUS OBJECTION - NO LIABILITY - BOOKS AND RECORDS CLAIMS (NON-BORROWER CLAIMS)

	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number	Reason for Disallowance
31	WATERTOWN CHARTER TOWNSHIP 12803 S WACOUSTA RD TREASURER WATERTOWN CHARTER GRAND LEDGE, MI 48837	5781	11/19/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$8,686.41 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.
32	WAYNE COUNTY WAYNE COUNTY TAX COMMISSIONER 341 E WALNUT ST JESUP, GA 31546	2169	11/05/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$773.28 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.
33	Wayne County Treasurer #18759 400 Monroe St., Suite #520 Detroit, MI 48226	5953	11/19/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$8,660.43 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.
34	Wayne County Treasurer #18759 400 Monroe St., Suite #520 Detroit, MI 48226	5978	11/19/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$7,342.98 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.
35	Wayne County Treasurer #18759 400 Monroe St., Suite #520 Detroit, MI 48226	5982	11/19/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$6,058.81 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.
36	Wayne County Treasurer #18759 400 Monroe St., Suite #520 Detroit, MI 48226	5983	11/19/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$178.40 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.

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FOURTEENTH OMNIBUS OBJECTION - NO LIABILITY - BOOKS AND RECORDS CLAIMS (NON-BORROWER CLAIMS)

	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number	Reason for Disallowance
37	Wayne County Treasurer #18759 400 Monroe St., Suite #520 Detroit, MI 48226	5984	11/19/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$2,242.55 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.
38	Wayne County Treasurer #18759 400 Monroe St., Suite #520 Detroit, MI 48226	5987	11/19/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$100.59 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.
39	Wayne County Treasurer #18759 400 Monroe St., Suite #520 Detroit, MI 48226	5991	11/19/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$14,019.64 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.
40	Wayne County Treasurer #18759 400 Monroe St., Suite #520 Detroit, MI 48226	5975	11/19/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$726.07 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020	Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.
41	Wayne County Treasurer #18759 400 Monroe St., Suite #520 Detroit, MI 48226	5977	11/19/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$2,173.03 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020	Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.
42	Wayne County Treasurer #18759 400 Monroe St., Suite #520 Detroit, MI 48226	5979	11/19/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$3,389.06 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020	Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

FOURTEENTH OMNIBUS OBJECTION - NO LIABILITY - BOOKS AND RECORDS CLAIMS (NON-BORROWER CLAIMS)

	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number	Reason for Disallowance
43	Wayne County Treasurer #18759 400 Monroe St., Suite #520 Detroit, MI 48226	5980	11/19/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$3,014.62 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020	Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.
44	Wayne County Treasurer #18759 400 Monroe St., Suite #520 Detroit, MI 48226	5954	11/19/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$3,547.01 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020	Unpaid taxes cited within the Proof of Claim were for a period of time after the loan paid off or after the Real Estate Owned (REO) was sold.
45	Wayne County Treasurer #18759 400 Monroe St., Suite #520 Detroit, MI 48226	5955	11/19/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$411.81 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020	Unpaid taxes cited within the Proof of Claim were for a period of time after the loan paid off or after the Real Estate Owned (REO) was sold.
46	Wayne County Treasurer #18759 400 Monroe St., Suite #520 Detroit, MI 48226	5956	11/19/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$18.44 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020	Unpaid taxes cited within the Proof of Claim were for a period of time after the loan paid off or after the Real Estate Owned (REO) was sold.
47	Wayne County Treasurer #18759 400 Monroe St., Suite #520 Detroit, MI 48226	5974	11/19/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$4,984.04 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020	Unpaid taxes cited within the Proof of Claim were for a period of time after the loan paid off or after the Real Estate Owned (REO) was sold.
48	Wayne County Treasurer #18759 400 Monroe St., Suite #520 Detroit, MI 48226	5981	11/19/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$2,518.68 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020	Unpaid taxes cited within the Proof of Claim were for a period of time after the loan paid off or after the Real Estate Owned (REO) was sold.

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49	Wayne County Treasurer #18759 400 Monroe St., Suite #520 Detroit, MI 48226	5985	11/19/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$4,209.39 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020	Unpaid taxes cited within the Proof of Claim were for a period of time after the loan paid off or after the Real Estate Owned (REO) was sold.
50	Wayne County Treasurer #18759 400 Monroe St., Suite #520 Detroit, MI 48226	5988	11/19/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$51,834.91 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020	Unpaid taxes cited within the Proof of Claim were for a period of time after the loan paid off or after the Real Estate Owned (REO) was sold.
51	Wayne County Treasurer #18759 400 Monroe St., Suite #520 Detroit, MI 48226	5989	11/19/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$3,843.69 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020	Unpaid taxes cited within the Proof of Claim were for a period of time after the loan paid off or after the Real Estate Owned (REO) was sold.
52	WEXFORD TOWNSHIP WEXFORD COUNTY TREASURER PO BOX 293 CADILLAC, MI 49601	4230	11/09/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$7,889.08 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Unpaid taxes cited within the Proof of Claim were for a period of time after the loan paid off or after the Real Estate Owned (REO) was sold.
53	YUMA COUNTY YUMA COUNTY TREASURER 410 MAIDEN LN YUMA, AZ 85364	5370	11/19/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$1,445.36 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.
54	YUMA COUNTY YUMA COUNTY TREASURER 410 MAIDEN LN YUMA, AZ 85364	5368	11/19/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$726.76 Priority \$0.00 General Unsecured	PATI Real Estate Holdings, LLC	12-12047	Unpaid taxes cited within the Proof of Claim were for a period of time after the loan paid off or after the Real Estate Owned (REO) was sold.

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FOURTEENTH OMNIBUS OBJECTION - NO LIABILITY - BOOKS AND RECORDS CLAIMS (NON-BORROWER CLAIMS)

	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number	Reason for Disallowance
55	YUMA COUNTY YUMA COUNTY TREASURER 410 MAIDEN LN YUMA, AZ 85364	5375	11/19/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$1,402.36 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Unpaid taxes cited within the Proof of Claim were for a period of time after the loan paid off or after the Real Estate Owned (REO) was sold.
56	YUMA COUNTY 410 MAIDEN LN STE C YUMA COUNTY TREASURER YUMA, AZ 85364	5376	11/19/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$875.04 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Unpaid taxes cited within the Proof of Claim were for a period of time after the loan paid off or after the Real Estate Owned (REO) was sold.
57	#N/A	#N/A	#N/A	#N/A Administrative Priority #N/A Administrative Secured #N/A Secured #N/A Priority #N/A General Unsecured	#N/A	#N/A	#N/A